

**January 28, 2010 Budget Coordinating Group  
First Floor Meeting Room, Town Hall – 11:30 a.m.**

**Agenda**

1. Designate note taker (5 minutes, items 1-3)
2. Review and adopt agenda
3. Comments from public
4. Review summary points from January 26 meeting (5 minutes)
5. Projections update including Fiscal Years 2012 and 2013, based upon initial budget and override plan from January 26 meeting (15 minutes)
6. Review Status of Recommended Restorations (45 minutes)
  - a) How to distribute the \$1.2 million from improved State Aid projections
  - b) BCG Feedback on the preliminary proposal for \$2 million in restorations
  - c) Finalizing the amount
7. Consideration of the form of override to propose: single amount, single amount specifying amounts to budget category, pyramid, menu (45 minutes).
8. Minutes: meetings of November 19, December 17, January 21, January 26, if available (5 minutes, items 8-11)
9. Identify "Take Away" Messages
10. Next Meeting
11. Adjourn by 1:30 p.m.

**Amherst Budget Coordinating Group  
Summary Points – January 26, 2010**

At our January 26<sup>th</sup> meeting, the members of the Budget Coordinating Group agreed that the following points would be conveyed to our home boards and committees:

- That updated projections for FY11 State Aid allow for restorations of about \$1.2 million from the “worst case scenario” cuts, with the specifics of those restorations to be considered at Thursday’s (1/28/10) meeting.
- That additional restorations recommended by the Town Manager, Superintendent and BCG’s Library reps total approximately \$2 million (cuts NOT recommended for restoration total more than \$2 million.) Consideration of whether to recommend an override amount to cover the full \$2 million of recommended restorations will occur at Thursday’s meeting, along with consideration of how to structure an override proposal. Updated projections for FY12 and FY13 will inform that discussion.
- That it is vital to keep in mind, and to communicate to the public, that significant uncertainties remain in this and near-future fiscal years, among them: unrestricted local aid and Chapter 70 aid could be higher or lower than anticipated; and labor negotiations determine wage costs, and those negotiations are ongoing for FY11 and have not yet begun for future years. These uncertainties make precise projections impossible, and we regard these figures to be prudent estimates.
- That to address some of the uncertainties, BCG members agree that:
  - If additional revenues are realized for FY11, they would not be used to fund restorations beyond those currently recommended;
  - If an override vote is successful and subsequent revenue and/or expense developments reduce the amount needed from taxation, we would not levy to the full limit authorized by the override in FY11. (Translation: if it turns out that all the override money is not needed, it would not be collected this year.)



## FINANCIAL PROJECTIONS - GENERAL FUND

BCG 28-Jan-2010

## FY 11 CUTS &amp; OVERRIDE (if 5% state aid cut in FY 11)

	FY 10 Budget	FY 11 Cuts/Override	\$ Chg	% Chg	FY 12 Projected	\$ Chg	% Chg	FY 13 Projected	\$ Chg	% Chg
<b>REVENUES</b>										
Base Levy	34,439,142	35,666,757	1,227,615	3.6%	38,802,213	3,135,456	8.8%	40,272,268	1,470,055	3.8%
2.5% Allowable Increase	860,979	891,669	30,690	3.6%	970,055	78,386	8.8%	1,006,807	36,751	3.8%
Estimated New Growth	366,636	350,000	(16,636)	-4.5%	500,000	150,000	42.9%	600,000	100,000	20.0%
General Override	0	1,893,787	1,893,787		0	(1,893,787)		0	0	
Levy Limit	35,666,757	38,802,213	3,135,456	8.8%	40,272,268	1,470,055	3.8%	41,879,075	1,606,807	4.0%
Debt Exclusion	400,837	352,466	(48,371)	-12.1%	305,688	(46,778)	-13.3%	259,373	(46,315)	-15.2%
Maximum Allowable Levy	36,067,594	39,154,679	3,087,085	8.6%	40,577,956	1,423,277	3.6%	42,138,448	1,560,492	3.8%
Excess Levy Capacity	(8,588)	0			0			0		
<b>Subtotal PROPERTY TAX</b>	<b>36,059,006</b>	<b>39,154,679</b>	<b>3,095,673</b>	<b>8.6%</b>	<b>40,577,956</b>	<b>1,423,277</b>	<b>3.6%</b>	<b>42,138,448</b>	<b>1,560,492</b>	<b>3.8%</b>
Local Receipts	7,373,016	7,808,008	434,992	5.9%	8,178,208	370,200	4.7%	8,482,663	304,455	3.7%
State Aid	14,278,972	13,607,670	(671,302)	-4.7%	13,811,785	204,115	1.5%	14,018,962	207,177	1.5%
Other Financing Sources	4,070,326	3,336,222	(734,104)	-18.0%	3,166,295	(169,927)	-5.1%	3,277,115	110,820	3.5%
<b>TOTAL REVENUES</b>	<b>61,781,320</b>	<b>63,906,579</b>	<b>2,125,259</b>	<b>3.4%</b>	<b>65,734,244</b>	<b>1,827,665</b>	<b>2.9%</b>	<b>67,917,188</b>	<b>2,182,944</b>	<b>3.3%</b>
<b>EXPENDITURES</b>										
<b>OPERATING BUDGET</b>										
Town	18,331,553	18,677,920	346,367	1.9%	19,137,360	459,440	2.5%	19,635,623	498,263	2.6%
Elementary Schools	20,381,768	20,345,434	(36,334)	-0.2%	21,291,364	945,930	4.6%	22,201,511	910,147	4.3%
A-P Regional School District (Assessment)	12,574,043	13,669,128	1,095,085	8.7%	14,549,715	880,587	6.4%	15,249,705	699,990	4.8%
Amherst Pelham RSD Budget	27,776,352	28,734,430	958,078	3.4%	29,673,687	939,257	3.3%	30,713,394	1,039,707	3.5%
Jones Library (Tax Support)	1,468,029	1,521,879	53,850	3.7%	1,558,404	36,525	2.4%	1,598,923	40,519	2.6%
Jones Library Budget	2,101,406	2,161,560	60,154	2.9%	2,214,365	52,805	2.4%	2,270,856	56,491	2.6%
<b>Subtotal OPERATING BUDGET</b>	<b>52,755,393</b>	<b>54,214,361</b>	<b>1,458,968</b>	<b>2.8%</b>	<b>56,536,843</b>	<b>2,322,482</b>	<b>4.3%</b>	<b>58,685,762</b>	<b>2,148,919</b>	<b>3.8%</b>
<b>CAPITAL BUDGET</b>										
Debt Service - Debt Exclusion	400,837	352,466	(48,371)	-12.1%	305,688	(46,778)	-13.3%	259,373	(46,315)	-15.2%
Other Tax Funded Capital	2,322,456	2,322,456	0	0.0%	2,416,336	93,880	4.0%	2,512,744	96,408	4.0%
% Net Tax Levy	6.51%	5.99%			6.00%			6.00%		
Community Preservation Act (debt service only)	83,774	66,411	(17,363)	-20.7%	63,594	(2,817)	-4.2%	61,833	(1,761)	-2.8%
Cash Capital (Non-Tax Support)	0	277,000	277,000	#DIV/0!	0	(277,000)	-100.0%	0	0	#DIV/0!
<b>Subtotal CAPITAL</b>	<b>2,807,067</b>	<b>3,018,333</b>	<b>211,266</b>	<b>7.5%</b>	<b>2,785,618</b>	<b>(232,715)</b>	<b>-7.7%</b>	<b>2,833,950</b>	<b>48,332</b>	<b>1.7%</b>
Miscellaneous	3,195,649	3,321,678	126,029	3.9%	3,437,937	116,259	3.5%	3,558,264	120,328	3.5%
<b>Total APPROPRIATIONS</b>	<b>58,758,109</b>	<b>60,554,372</b>	<b>1,796,263</b>	<b>3.1%</b>	<b>62,760,398</b>	<b>2,206,026</b>	<b>3.6%</b>	<b>65,077,976</b>	<b>2,317,579</b>	<b>3.7%</b>
Unappropriated Uses	3,023,211	3,352,207	328,996	10.9%	3,519,818	167,610	5.0%	3,695,809	175,991	5.0%
<b>TOTAL BUDGET PLAN</b>	<b>61,781,320</b>	<b>63,906,579</b>	<b>2,125,259</b>	<b>3.4%</b>	<b>66,280,215</b>	<b>2,373,636</b>	<b>3.7%</b>	<b>68,773,785</b>	<b>2,493,570</b>	<b>3.8%</b>
<b>SURPLUS / (SHORTFALL)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>		<b>(545,971)</b>			<b>(856,597)</b>		



**FY 11 CUTS & OVERRIDE (if no state aid cut in FY 11)**

	FY 10 Budget	FY 11 Cuts/Override	\$ Chg	% Chg	FY 12 Projected	\$ Chg	% Chg	FY 13 Projected	\$ Chg	% Chg
<b>REVENUES</b>										
Base Levy	34,439,142	35,666,757	1,227,615	3.6%	38,802,213	3,135,456	8.8%	40,272,268	1,470,055	3.8%
2.5% Allowable Increase	860,979	891,669	30,690	3.6%	970,055	78,386	8.8%	1,006,807	36,751	3.8%
Estimated New Growth	366,636	350,000	(16,636)	-4.5%	500,000	150,000	42.9%	600,000	100,000	20.0%
<b>General Override</b>	<b>0</b>	<b>1,893,787</b>	<b>1,893,787</b>		<b>0</b>	<b>(1,893,787)</b>		<b>0</b>	<b>0</b>	
Levy Limit	35,666,757	38,802,213	3,135,456	8.8%	40,272,268	1,470,055	-3.8%	41,879,075	1,606,807	4.0%
Debt Exclusion	400,837	352,466	(48,371)	-12.1%	305,688	(46,778)	-13.3%	259,373	(46,315)	-15.2%
Maximum Allowable Levy	36,067,594	39,154,679	3,087,085	8.6%	40,577,956	1,423,277	3.6%	42,138,448	1,560,492	3.8%
Excess Levy Capacity	(8,588)	0			0			0		
<b>Subtotal PROPERTY TAX</b>	<b>36,059,006</b>	<b>39,154,679</b>	<b>3,095,673</b>	<b>8.6%</b>	<b>40,577,956</b>	<b>1,423,277</b>	<b>3.6%</b>	<b>42,138,448</b>	<b>1,560,492</b>	<b>3.8%</b>
Local Receipts	7,373,016	7,808,008	434,992	5.9%	8,178,208	370,200	4.7%	8,482,663	304,455	3.7%
State Aid	14,278,972	14,278,972	0	0.0%	14,493,157	214,185	1.5%	14,710,554	217,397	1.5%
Other Financing Sources	4,070,326	3,336,222	(734,104)	-18.0%	3,166,295	(169,927)	-5.1%	3,277,115	110,820	3.5%
<b>TOTAL REVENUES</b>	<b>61,781,320</b>	<b>64,577,881</b>	<b>2,796,561</b>	<b>4.5%</b>	<b>66,415,616</b>	<b>1,837,735</b>	<b>2.8%</b>	<b>68,608,780</b>	<b>2,193,165</b>	<b>3.3%</b>
<b>EXPENDITURES</b>										
<b>OPERATING BUDGET</b>										
Town	18,331,553	18,677,920	346,367	1.9%	19,137,360	459,440	2.5%	19,635,623	498,263	2.6%
Elementary Schools	20,381,768	20,345,434	(36,334)	-0.2%	21,291,364	945,930	4.6%	22,201,511	910,147	4.3%
A-P Regional School District (Assessment)	12,574,043	13,292,296	718,253	5.7%	14,167,230	874,934	6.6%	14,861,481	694,251	4.9%
Amherst Pelham RSD Budget	27,776,352	28,734,430	958,078	3.4%	29,673,687	939,257	3.3%	30,713,394	1,039,707	3.5%
Jones Library (Tax Support)	1,468,029	1,521,879	53,850	3.7%	1,558,404	36,525	2.4%	1,598,923	40,519	2.6%
Jones Library Budget	2,101,406	2,161,560	60,154	2.9%	2,214,365	52,805	2.4%	2,270,856	56,491	2.6%
<b>Subtotal OPERATING BUDGET</b>	<b>52,755,393</b>	<b>53,837,529</b>	<b>1,082,136</b>	<b>2.1%</b>	<b>56,154,358</b>	<b>2,316,829</b>	<b>4.3%</b>	<b>58,297,538</b>	<b>2,143,180</b>	<b>3.8%</b>
<b>CAPITAL BUDGET</b>										
Debt Service - Debt Exclusion	400,837	352,466	(48,371)	-12.1%	305,688	(46,778)	-13.3%	259,373	(46,315)	-15.2%
Other Tax Funded Capital	2,322,456	2,322,456	0	0.0%	2,416,336	93,880	4.0%	2,512,744	96,408	4.0%
<b>% Net Tax Levy</b>	<b>6.51%</b>	<b>5.99%</b>			<b>6.00%</b>			<b>6.00%</b>		
Community Preservation Act (debt service only)	83,774	66,411	(17,363)	-20.7%	63,594	(2,817)	-4.2%	61,833	(1,761)	-2.8%
Cash Capital (Non-Tax Support)	0	277,000	277,000	#DIV/0!	0	(277,000)	-100.0%	0	0	#DIV/0!
<b>Subtotal CAPITAL</b>	<b>2,807,067</b>	<b>3,018,333</b>	<b>211,266</b>	<b>7.5%</b>	<b>2,785,618</b>	<b>(232,715)</b>	<b>-7.7%</b>	<b>2,833,950</b>	<b>48,332</b>	<b>1.7%</b>
Miscellaneous	3,195,649	3,321,678	126,029	3.9%	3,437,937	116,259	3.5%	3,558,264	120,328	3.5%
<b>Total APPROPRIATIONS</b>	<b>58,758,109</b>	<b>60,177,540</b>	<b>1,419,431</b>	<b>2.4%</b>	<b>62,377,913</b>	<b>2,200,373</b>	<b>3.7%</b>	<b>64,689,752</b>	<b>2,311,840</b>	<b>3.7%</b>
Unappropriated Uses	3,023,211	3,352,207	328,996	10.9%	3,519,818	167,610	5.0%	3,695,809	175,991	5.0%
<b>TOTAL BUDGET PLAN</b>	<b>61,781,320</b>	<b>63,529,747</b>	<b>1,748,427</b>	<b>2.8%</b>	<b>65,897,730</b>	<b>2,367,983</b>	<b>3.7%</b>	<b>68,385,561</b>	<b>2,487,831</b>	<b>3.8%</b>
<b>SURPLUS / (SHORTFALL)</b>	<b>(0)</b>	<b>1,048,134</b>			<b>517,885</b>			<b>223,219</b>		

Town of Amherst (General Fund)  
FY2011 Budget Process

## Projections

Amherst

1/27/2010

**Total FY11 Budget**

FY11 Budget cut to	-5% State Aid
Total FY11 Budget	Cuts & Override 18,677,919

**Total FY12 Budget**

Salaries & Expenses	19,013,576
1.0% COLA	123,784

Total FY12 Budget	19,137,360
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Budget Increase	459,441
	2.5%

**Total FY13 Budget**

Salaries & Expenses	19,509,510
1.0% COLA	126,112

Total FY13 Budget	19,635,623
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Budget Increase	498,262
	2.6%

The 1% COLA is included here for illustrative purposes only. It represents a sample of what might result from the negotiations process. No assumption should be made that this 1% is either an opening or ending offer for COLA increases.



# Amherst Elementary School District FY2011 Budget Process

## Initial FY2012 Projections

Amherst

1/27/2010

### **Total FY11 Budget**

		"Estimated Available Funds"	3% Expense Cut	-5% State, 1st level cuts
FY11 Budget cut to Total FY11 Budget	Level Funding 20,381,768	19,933,369	19,770,315	20,345,434

### **Total FY12 Budget**

Salaries & Expenses	21,195,884	20,742,015	20,576,971	21,159,107
1.0% COLA	133,358	128,774	127,143	132,257
<b>Total FY12 Budget</b>	<b>21,329,242</b>	<b>20,870,789</b>	<b>20,704,114</b>	<b>21,291,364</b>
<b>Budget Increase</b>	<b>947,474</b> 4.6%	<b>937,420</b> 4.7%	<b>933,799</b> 4.7%	<b>945,930</b> 4.6%

### **Total FY13 Budget**

Salaries & Expenses	22,104,328	21,641,327	21,473,036	22,065,359
1.0% COLA	137,277	132,591	130,925	136,152
<b>Total FY13 Budget</b>	<b>22,241,605</b>	<b>21,773,918</b>	<b>21,603,961</b>	<b>22,201,511</b>
<b>Budget Increase</b>	<b>912,363</b> 4.3%	<b>903,129</b> 4.3%	<b>899,847</b> 4.3%	<b>910,147</b> 4.3%

The 1% COLA is included here for illustrative purposes only.  
It represents a sample of what might result from the negotiations process. No assumption should be made that this 1% is either an opening or ending offer for COLA increases.

**Amherst-Pelham Regional School District  
FY2011 Budget Process**

Region	Initial FY2012 Projections			1/27/2010	
		"Estimated Available Funds"	3% Expense Cut	-5% State, 1st level cuts	-0% State, 1st level cuts
<b>FY11 Budget</b>					
Chapter 70	0%	-10%	-10%	-5%	0%
Cuts to FY10 Budget	nf	-2.2%	-3.0%	nf	nf
Amherst Assessment	0%	nf	nf	nf	nf
Budget	27,599,209	27,165,272	26,943,061	28,734,430	28,734,430
Amherst Assessment	12,588,737	13,005,996	12,833,093	13,669,128	13,292,296
	0.0%	3.4%	2.1%	8.7%	5.7%
<b>FY12 Budget</b>					
Salaries & Expenses	28,406,645	27,926,416	27,700,983	29,518,327	29,518,327
1.0% COLA	145,255	140,868	138,646	155,360	155,360
Total Budget	28,551,900	28,067,284	27,839,629	29,673,687	29,673,687
	3.5%	3.3%	3.3%	3.3%	3.3%
Amherst Assessment	13,444,085	13,863,099	13,685,960	14,549,715	14,167,230
Assessment Increase	855,348	857,103	852,867	880,587	874,934
	6.8%	6.6%	6.6%	6.4%	6.6%
Effect of 1.0% COLA on Amherst Assessment	113,023	109,609	107,880	115,094	120,886
<b>FY13 Budget</b>					
Salaries & Expenses	29,378,699	28,929,197	28,699,039	30,553,269	30,553,269
1.0% COLA	149,773	145,278	143,002	160,125	160,125
Total Budget	29,528,472	29,074,475	28,842,041	30,713,394	30,713,394
	3.4%	3.6%	3.6%	3.5%	3.5%
Amherst Assessment	14,120,334	14,543,523	14,362,666	15,249,705	14,861,481
Assessment Increase	676,249	680,424	676,706	699,990	694,251
	5.0%	4.9%	4.9%	4.8%	4.9%
Effect of 1.0% COLA on Amherst Assessment	116,538	113,041	111,270	118,803	124,593

The 1% COLA is included here for illustrative purposes only. It represents a sample of what might result from the negotiations process. No assumption should be made that this 1% is either an opening or ending offer for COLA increases.



Library Services - Town of Amherst  
FY2011 Budget Process

Projections

Amherst

1/27/2010

**Total FY11 Budget**

	-5% State Aid
FY11 Budget cut to	Cuts & Override
Total FY11 Budget	2,161,560

**Total FY12 Budget**

Salaries & Expenses	2,201,297
1.0% COLA	13,067

Total FY12 Budget	<u>2,214,364</u>
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Budget Increase	52,804
	2.4%

**Total FY13 Budget**

Salaries & Expenses	2,257,609
1.0% COLA	13,247

Total FY13 Budget	<u>2,270,856</u>
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Budget Increase	56,492
	2.6%



BCG 28-Jan-2010 Updated

Reduction from FY 11 Level Services Estimate:





BCG  
1/28/10

Town			
	Priority	cost	total
1	Fire/EMTs (2)	162,799	
2	Fire/EMS Training	6,000	168,799
3	Fire/EMS Protective Clothing	2,000	170,799
4	Police Officer (1)	89,976	260,775
5	Police Overtime	8,750	269,525
6	Police Data Proc. Spec. (reduce 37.5 --> 20 hrs)	21,361	290,886
7	Police Animal Welfare Officer (to half time)	21,820	312,706
8	Police - Extra Help - Matrons, Records	25,000	337,706
9	Police - Gasoline	10,000	347,706
10	Police - Supplies, Purch. Of Services	16,050	363,756
11	Finance - Customer Assistant - Collector	52,432	416,188
12	DPW Parks & Rec Laborer	32,420	448,608
13	DPW Highway Laborer	38,004	486,612
14	DPW Snow & Ice - salt and sand	40,000	526,612
15	Town Clerk - temp help - elections (if staff cut)	-10,800	515,812 grouped
16	Town Clerk - Customer Assistant	56,776	572,588 cuts
17	Inspections - Extra Help - Admin Assistant	14,343	586,931
18	Inspections - Training, Supplies, Advertising	3,200	590,131
19	Communications Center - Dispatcher	44,568	634,699
20	Communications Center - extra help and OT	15,000	649,699
21	H.R. - Labor Relations Negotiator	22,000	671,699
22	Town Counsel - Special Counsel Services	15,000	686,699
23	LSSE - Special Activities	12,750	699,449
24	LSSE - Customer Assistant - Registrar	61,092	760,541
25	LSSE - Program Subsidies	19,802	780,343
26	LSSE - Training/Maintenance/Dues & Subscrips	5,695	786,038
27	Veteran's Benefits (75% reimb. by State)	35,000	821,038
28	Senior Center - Admin Asst. 37.5 --> 24.5	10,993	832,031
29	Cherry Hill - Maint./Equip/Supplies	7,600	839,631
30	Pools - Extra Help	8,260	847,891
31	DPW Street Lights - turn off 50%	48,422	896,313
32	LSSE - Mgmt Asst. - Sports Programs	46,396	942,709 Cut Regardless
33	Health - Cambodian Outreach Wrkr - benefitis	14,280	956,989
34	Health - Share Asst Sanitarian w/ Northmptn	-11,543	945,446
35	Health - Public Health Nurse 30 --> 15	7,003	952,449
36	IT - Delay E-mail Outsourcing	20,000	972,449
37	Communications - Dispatcher (to grant)	49,259	1,021,708
38	Planning - Planning Staff (to CDBG)	47,819	1,069,527
39	Conservation - 10% Dir. and Mgt. Asst. (to CDBG)	16,420	1,085,947
40	HR - Soc. Justice Coord. benefits (to grant)	14,280	1,100,227
41	Police - COLAs 3.5% --> 0%	107,561	1,207,788
42	Non Union - COLAs 3.5% --> 0%	91,176	1,298,964
43	Utilities/Other Savings	72,121	1,371,085
44	Health Insurance 6% --> 3%	95,440	1,466,525



# Libraries

	Priority	cost	total	
1	One-week furlough - prof staff	11,057		
2	AV Tech - cut 5 hours Fridays	5,300	16,357	
3	Reduce 3 hrs - Spec. Collections Asst.	4,900	21,257	
4	Cut Maint. Asst./use temp staff	13,115	34,372	
5	Reduce Cataloging Asst. 12.5 hours	8,871	43,243	
6	Reduce Materials Budget	14,400	57,643	
7	Reduce AV Asst. 2.5 hours	1,300	58,943	
8	Reduce Maint supplies/costs	1,650	60,593	
9	Reduce tem Reference Substitutes	1,000	61,593	
10	Cut Children's Dept temp Monday staff/shelvers	6,200	67,793	
11	Cut Tech Svcs temp staff 10 hours	6,461	74,254	
12	Cut half Office Asst. hours and benefs/add 10.5 hourly	14,150	88,404	
13	Close Friday afternoons/cut temp staff	8,575	96,979	MAR level
14	Cut half Office Asst. hours and benefs/add 11 hourly	14,150	111,129	
15	Eliminate COLA for temp staff	3,845	114,974	
16	Reduce office costs/supplies	2,000	116,974	
17	Eliminate COLA for all admin/prof staff	22,275	139,249	Cut Regardless
18	Health Insurance 6% --> 3%	7,262	146,511	



**Elementary Schools**

	Priority	cost	total	
1	ELL (0.50)	27,931		
2	Intervention (2)	111,722	139,653	
3	Instructional Technology (1)	55,861	195,514	
4	Intervention (1)	55,861	251,375	
5	Classroom Music (0.15)	8,379	259,754	
6	SE Academic (0.70)	39,102	298,856	
7	Psychologist (0.40)	22,344	321,200	
8	SE Therapeutic (1.10)	61,447	382,647	
9	Intervention (0.60)	33,517	416,164	
10	ELL (0.50)	27,931	444,095	
11	SE Paraprofessional (1)	18,600	462,695	
12	SE Related Services (0.40)	22,344	485,039	
13	Psychologist (0.50)	27,931	512,970	
14	SE Clerical (1)	38,000	550,970	
15	SE Paraprofessionals (2.50)	46,500	597,470	
16	Phys Ed (0.20)	11,172	608,642	
17	Classroom Music (0.05)	2,973	611,615	
18	Add Pre-K class (3)	-90,000	521,615	
19	Add Contracted Maintenance Svc	-10,000	511,615	grouped cuts
20	Maintenance Staff (1)	42,700	554,315	
21	Cut 2 Central Office staff from full year to School Year	8,000	562,315	
22	Curriculum Program Support	20,000	582,315	
23	Add Program Evaluation	-20,000	562,315	
24	Add Curriculum Director (0.50)	-45,000	517,315	
25	Substitute Coordinator (0.50)	18,000	535,315	
26	Special Ed Administrator (0.30)	30,000	565,315	
27	Science Coordinator (to Title 2A grant)	30,000	595,315	
28	Administrator and Principal COLAs	16,990	612,305	
29	No Sabbaticals	30,000	642,305	
30	Other Expense Lines	751	643,056	
31	Support Services Expenses	8,190	651,246	
32	Special Ed Expenses	3,200	654,446	
33	Reduced Health Ins. Enrollment	43,300	697,746	Cut Regardless
34	Health Insurance Rate	81,000	778,746	
35	Eliminate Language Clusters	15,500	794,246	
36	Students Walk to Bus Stops	18,000	812,246	
37	Utilities Initiative	24,000	836,246	
38	Add HEC Assessment	-3,500	832,746	
39	Add: MM Moving/Transition costs	-90,000	742,746	Mark's Meadow
40	Clerical OT	750	743,496	
41	Substitute Expenses	21,696	765,192	
42	Administrative Expenses	2,636	767,828	
43	Homework Club	4,268	772,096	
44	SE Paraprofessionals (4.50)	83,000	855,096	
45	SE Therapeutic (0.50)	27,931	883,027	
46	SE Clerical (0.50))	19,000	902,027	

47	SE Academic Teacher (1)	55,861	957,888
48	Intervention (1)	55,861	1,013,749
49	ELL (1)	56,722	1,070,471
50	Custodian (1.50)	57,000	1,127,471
51	Nurse (1)	55,861	1,183,332
52	Guidance (1)	55,861	1,239,193
53	Phys Ed (0.40)	22,344	1,261,537
54	Art (0.60)	33,516	1,295,053
55	Classroom Music (0.35)	19,551	1,314,604
56	Classroom Teachers (4)	201,696	1,516,300
57	Clerical (1.50)	67,000	1,583,300
58	Administration (1)	90,000	1,673,300



**Regional Schools**

	<b>Priority</b>	<b>cost</b>	<b>total</b>	
1	7th Grade 2/5 team (1.6)	89,377		
2	8th Grade 2/5 team (1.6)	89,377	178,754	
3	HS Academic Depts. (.3 Eng; .2 Soc Std; .5 Sci; .2 Math) (1.	67,033	245,787	
4	HS Tech/Bus/Comp Dept. (0.2)	11,172	256,959	
5	MS SE Teacher/Paras (1 - 2)	55,000	311,959	
6	MS Music (0.4)	22,344	334,303	
7	MS World Languages (0.4)	22,344	356,647	
8	HS Guidance (1)	55,861	412,508	
9	HS Copy Service Personnel (1)	14,747	427,255	
10	HS Academic Depts (Consolidate Chinese sections)(0.2)	11,172	438,427	
11	HS Indvlzd Reading Program - Eng Dept (0.5)	27,931	466,358	
12	HS Academic Depts (.5 Eng; .3 Soc Std; .5 Sci; .8 Math; .2 F	128,480	594,838	
13	HS Academic Depts (.5 Eng; 1 Soc Std; .5 Math) (2)	111,722	706,560	
14	MS Library (0.4)	22,344	728,904	
15	MS Math Plus (0.4)	22,344	751,248	
16	HS Supplies (Tech Ed)	4,000	755,248	grouped
17	HS Tech/Bus/Comp Dept. (1.3)	72,619	827,867	cuts
18	HS Supplies (Fam & Consumer Sci))	7,582	835,449	grouped
19	HS Fam & Consumer Sci Dept (2.8)	156,411	991,860	cuts
20	HS Add Elective Sections offset (1.2)	-67,033	924,827	
21	HS Music Ensembles (0.7)	39,103	963,930	
22	HS Performing Arts Dept (0.5)	27,931	991,861	
23	HS Arts Dept (0.5)	27,931	1,019,792	
24	HS Phys Ed/Health Dept (0.8)	44,689	1,064,481	
25	MS Custodian (1)	32,000	1,096,481	
26	MS Clerical - Front Office (1)	32,082	1,128,563	
27	MS QLC Coordinator (1)	55,861	1,184,424	
28	HS Dept Head Consolidation (Eng. Soc Std, Math, Sci, Wor	39,103	1,223,527	
29	HS Dept Head Consolidation (PE/FCS, Arts, Perf Arts, Tech	45,495	1,269,022	
30	HS Special Ed Dept (2.4)	134,066	1,403,088	
31	HS Dean of Students (0.2)	15,000	1,418,088	
32	HS Prep Academy (0.2)	11,172	1,429,260	
33	HS Professional Development	6,000	1,435,260	
34	HS Librarian (0.2)	11,172	1,446,432	
35	MS Add Music (0.2)	-11,172	1,435,260	
36	MS Phys Ed (2.0)	111,722	1,546,982	
37	MS World Languages (1)	55,861	1,602,843	
38	MS Special Ed teachers and/or paras (2-4)	110,000	1,712,843	
39	MS Math Plus (0.6)	33,517	1,746,360	
40	MS Reading/Writing Wkshp (0.6)	33,516	1,779,876	
41	MS Add Team Teachers (1.2)	-66,817	1,713,059	
42	MS Special Ed Secretary (0.2)	9,134	1,722,193	
43	MS Student Adjustment Counselor (0.8)	44,688	1,766,881	
44	MS Add Guidance Counselor (1)	-55,681	1,711,200	
45	HS Supplies - library books	5,000	1,716,200	



46	HS Supplies - textbook	3,000	1,719,200	
47	HS Guidance (1)	55,861	1,775,061	
48	HS Administrators (Asst Prin and Ath Dir from Full year to	30,000	1,805,061	
49	CO 5 Central Office Staff from Full year to Schl year (0.6)	31,960	1,837,021	
50	CO Add Program Evaluation	-20,000	1,817,021	Cut Regardless
51	CO Add Curriculum Director (0.5)	-45,000	1,772,021	
52	HS ETP Programm at GCC (counsleor in dual-enro prog)	40,000	1,812,021	
53	HS Preschool (10% clerical slaray support to revenue)	4,500	1,816,521	
54	HS Preschool (10% Ath Dir salary to revenue)	9,000	1,825,521	
55	HS Athletics (portion team coaches salaries to revenue)	50,000	1,875,521	
56	HS Copy Service Personnel (1)	25,092	1,900,613	
57	HS Clerical (1)	32,082	1,932,695	
58	HS Custodial (1)	32,000	1,964,695	
59	HS Mullins Center graduation	10,000	1,974,695	
60	MS Tech Ed supplies	1,494	1,976,189	
61	CO Substitute Coord - Reg portion (0.5)	18,000	1,994,189	
62	CO Production Center Staff - copying (1)	20,500	2,014,689	
63	CO Special Ed Administrator - Reg portion (0.7)	70,000	2,084,689	
64	CO Close East Street Campus	13,000	2,097,689	
65	CO Reconfigure ESAH/SAC Campuses	178,000	2,275,689	
66	CO COLAs (Dist Dirs, Asst Sup, HS Princ)	10,899	2,286,588	
67	CO Close Student Services Modulares	10,000	2,296,588	
68	CO Health Ins. Enrollments	32,500	2,329,088	
69	CO Health Insurance 6% --> 3%	101,000	2,430,088	
70	CO Transportation Expenses (bus stops/routes)	130,000	2,560,088	
71	CO Computer Leases (delay 1 yr)	44,300	2,604,388	
72	CO Instruction Technology Expenses	30,000	2,634,388	
73	CO Add HEC assessment	-4,550	2,629,838	



# How Much Would an Override Cost?

The following charts show how each scenario would effect various residential taxpayers with representative assessed valuations. The charts also show the net effect of tax increases accounting for the Federal deduction in the various tax brackets, assuming a taxpayer was able to take advantage of this deduction.

## Calculations of Increased Taxes Given Various Override Scenarios Showing FY 2010 Taxes Plus Incremental Taxes Paid at Various Federal Tax Brackets

### Scenario 1: General Override of \$2,000,000

	Value	FY 10 Tax	0%	15%	25%	28%	33%	35%
<b>Single Family Home</b>								
Mean	\$334,600	\$5,671	\$315	\$267	\$236	\$226	\$211	\$204
25% Quartile	\$255,300	\$4,327	\$240	\$204	\$180	\$173	\$161	\$156
Median	\$303,600	\$5,146	\$285	\$243	\$214	\$205	\$191	\$185
75% Quartile	\$384,900	\$6,524	\$362	\$308	\$271	\$261	\$242	\$235
<b>Residential Condos</b>								
Mean	\$175,200	\$2,970	\$165	\$140	\$124	\$119	\$110	\$107
25% Quartile	\$130,600	\$2,214	\$123	\$104	\$92	\$88	\$82	\$80
Median	\$159,300	\$2,700	\$150	\$127	\$112	\$108	\$100	\$97
75% Quartile	\$208,500	\$3,534	\$196	\$167	\$147	\$141	\$131	\$127
<b>2 Family Median</b>	\$358,400	\$6,075	\$337	\$286	\$253	\$243	\$226	\$219
<b>3 Family Median</b>	\$360,700	\$6,114	\$339	\$288	\$254	\$244	\$227	\$220

The 0% column ( the actual tax increase) should be used by taxpayers who do not itemize or are subject to the Federal Alternative Minimun Alternative Tax ( AMT )

### Scenario 2: General Override of \$3,000,000

	Value	FY 10 Tax	0%	15%	25%	28%	33%	35%
<b>Single Family Home</b>								
Mean	\$334,600	\$5,671	\$472	\$401	\$354	\$340	\$316	\$307
25% Quartile	\$255,300	\$4,327	\$360	\$306	\$270	\$259	\$241	\$234
Median	\$303,600	\$5,146	\$428	\$364	\$321	\$308	\$287	\$278
75% Quartile	\$384,900	\$6,524	\$543	\$461	\$407	\$391	\$364	\$353
<b>Residential Condos</b>								
Mean	\$175,200	\$2,970	\$247	\$210	\$185	\$178	\$166	\$161
25% Quartile	\$130,600	\$2,214	\$184	\$157	\$138	\$133	\$123	\$120
Median	\$159,300	\$2,700	\$225	\$191	\$168	\$162	\$150	\$146
75% Quartile	\$208,500	\$3,534	\$294	\$250	\$220	\$212	\$197	\$191
<b>2 Family Median</b>	\$358,400	\$6,075	\$505	\$430	\$379	\$364	\$339	\$328
<b>3 Family Median</b>	\$360,700	\$6,114	\$509	\$432	\$381	\$366	\$341	\$331

The 0% column ( the actual tax increase) should be used by taxpayers who do not itemize or are subject to the Federal Alternative Minimun Alternative Tax ( AMT )





# SAMPLE BALLOT LANGUAGE

## TOWN WARRANT ANNUAL TOWN ELECTION MARCH 30, 2004

AMHERST

Hampshire, ss.

To one of the Constables of the Town of Amherst  
Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Amherst who are qualified to vote in Elections to vote at:

Prec. 1	North Congregational Church Hall	Prec. 6	Fort River School
Prec. 2	North Fire Station	Prec. 7	Crocker Farm School
Prec. 3	Immanuel Lutheran Church	Prec. 8	Munson Memorial Library
Prec. 4	Large Activity Room, Bangs Community Center	Prec. 9	Wildwood School
Prec. 5	Large Activity Room, Bangs Community Center	Prec. 10	Hampden Dining Hall, UMass

on **TUESDAY, THE THIRTIETH DAY OF MARCH, 2004** from 7:00 a.m. to 8:00 p.m. for the following purpose: To casts their votes in the Annual Town Election for the candidates for the following offices:

Moderator, one for one year; Selectman, two for three years; School Committee, two for three years; Elector, Oliver Smith Will, one for one year; Jones Library Trustee, two for three years; Housing Authority, one for five years; Redevelopment Authority, one for five years; Town Meeting Members: Precinct 1, eight for three years; Precinct 2, eight for three years; Precinct 3, eight for three years; Precinct 4, eight for three years, one for two years; Precinct 5, eight for three years; Precinct 6, eight for three years; Precinct 7, eight for three years; Precinct 8, eight for three years, two for one year; Precinct 9, eight for three years, one for two years; Precinct 10, eight for three years, eight for two years, six for one year.

### QUESTION 1a

Shall the Town of Amherst be allowed to assess an additional \$2,000,000 in real estate and personal property taxes for the purpose of funding the Town's operating and capital expenses for the fiscal year beginning July first, two thousand and four?

### QUESTION 1b

Shall the Town of Amherst be allowed to assess an additional \$2,500,000 in real estate and personal property taxes for the purpose of funding the Town's operating and capital expenses for the fiscal year beginning July first, two thousand and four?

The polls will be open from 7:00 a.m. to 8:00 p.m.

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said voting.

Given under our hands this fifteenth day of March, 2004.

Carl W. Seppala  
Eva Schiffer  
Dolly Jolly  
Anne S. Awad  
Robie Hubley

# BROOKLINE

## OVERRIDE STUDY COMMITTEE

### Override Ballot Question Approved by Selectmen for the May 6 Election:

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Questions 1A and 1B are separate questions. You may vote for or against each question independently. Each question requires a majority of those voting on that question to pass. If more than one question passes, the question with the highest dollar amount will prevail.

1A Shall the Town of Brookline be allowed to assess a total of \$5,400,000 in additional real estate and personal property taxes for purposes of funding school (\$1,500,000), police (\$370,000), fire (\$150,000), and library (\$80,000) departments; repair and maintenance of school and town buildings, parks, streets and sidewalks, including sidewalk snow clearing equipment (\$1,500,000); and lengthened instructional school day by 20 minutes per day totaling 100 minutes per week (\$1,800,000) for the fiscal year beginning July 1, 2008?

Yes \_\_\_\_\_

No \_\_\_\_\_

1B Shall the Town of Brookline be allowed to assess a total of \$6,200,000 in additional real estate and personal property taxes for purposes of funding school (\$1,500,000), police (\$370,000), fire (\$150,000), and library (\$80,000) departments; repair and maintenance of school and town buildings, parks, streets and sidewalks, including sidewalk snow clearing equipment (\$1,500,000); lengthened instructional school day by 20 minutes per day totaling 100 minutes per week (\$1,800,000); and world language program for grades K-6 in all elementary schools (\$800,000) for the fiscal year beginning July 1, 2008?

Yes \_\_\_\_\_

No \_\_\_\_\_



# CITY OF NORTHAMPTON

MASSACHUSETTS

April 16, 2009

*In City Council,* .....

Upon recommendation of Mayor Mary Clare Higgins

*Ordered, that*

a special election be held in Northampton on June 16, 2009, and that the following question be placed on the ballot, pursuant to Mass General Laws Chapt. 59 §21c(g):

Shall the City of Northampton be allowed to assess an additional \$2,000,000 in real estate and personal property taxes for the purposes of funding the operating budgets of City Departments including Public Safety and Libraries (\$765,000); the School Department (\$1,000,000); Smith Vocational and Agricultural High School (\$180,000); and to fund increases in property tax exemptions granted to qualifying seniors who meet certain age, whole estate or total assets, annual income, and residency requirements pursuant to M.G.L. Ch. 59 §.5 (41C) (\$55,000); for the fiscal year beginning July First, Two Thousand and Nine.

Yes \_\_\_\_ No \_\_\_\_



City of Northampton, Massachusetts  
Finance Director  
City Hall, 210 Main Street  
Northampton, MA 01060  
(413) 587-1249 Fax: (413) 587-1276

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## MEMORANDUM

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To: Mayor Mary Clare Higgins and City Councilors  
From: Chris Pile, Finance Director  
CC: Wendy Mazza, City Clerk  
Date: April 16, 2009  
Re: Proposition 2 ½ Levy Limit Override Ballot Question

Proposition 2 ½ limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations. This amount is known as the annual levy limit. However, the law allows a city or town to increase tax revenues above that limit with voter approval. Voter approval of a levy limit override under M.G.L. Ch. 59 §21C(g) increases the amount of revenue a community may raise from the property tax on a permanent basis. An override is designed to provide a community with the ability to generate sufficient revenues to fund costs that are likely to continue into the future, such as annual operating and fixed expenses, although it may be used to provide funds for any valid municipal spending purpose.

Proposition 2 ½ referenda questions are placed on an election ballot by majority vote of the "local appropriating body," which in a city is the City Council. The City Council must vote the question exactly as it will appear on the ballot. The usual laws and procedures related to municipal elections apply. The City Clerk must receive written notice of the referendum at least 35 days before the date of the election (G.L. Ch. 54 S. 42C).

All override questions require a statement of the purpose or purposes for which the additional monies will be used. The purpose used in the question must be a spending purpose. This means a purpose for which a community's appropriating body could vote to appropriate money. The spending purpose may be broad in scope, such as general or departmental operating purposes, or may be stated as a specific program or service.

Attached is an order for City Council consideration to place a Proposition 2 ½ levy limit override referendum question on a special municipal election ballot for an election to be held on June 16<sup>th</sup>. The City Solicitor has reviewed and approved the proposed wording. The referendum question is approved by voters if a majority of the people voting on that question vote "yes."